IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 1ST OCTOBER 2007 / 9TH ASWINA 1929

WP(C).No. 4883 of 2007(F)

PETITIONER:

S.H.CONVENT, PUTHUSERIKADAVU,
PADINJARATHARA, WAYANAD DISTRICT,
REPRESENTED BY ITS SUPERIOR, SR.MARY.S.H.

BY ADV. SRI.P.NARAYANAN

RESPONDENTS:

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1. **THE STATE OF KERALA,**
   REPRESENTED BY SECRETARY TO GOVERNMENT,
   REVENUE DEPARTMENT, SECRETARIAT,
   THIRUVANANTHAPURAM.

2. **THE TAHSILDAR,**
   ASSESSING AUTHORITY, VYTHIRI,
   WAYANAD DISTRICT.

BY GOVERNMENT PLEADER SRI. M.R. SABU

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

KSS

WPC.NO.4883/2007 F

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF THE REPRESENTATION DTD. 7/03/2001 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

EXT.P2: **COPY OF THE REPRESENTATION DD. 19/02/2003 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

EXT.P3: **COPY OF ORDER DTD. 12/10/2006 PASSED BY THE 1ST RESPONDENT TO THE PETITIONER.**

EXT.P4: **COPY OF THE ORDER DTD. 29/07/2002 IN LETTER NO.12590/N3./ 2002/LSGD.**

EXT.P5: **COPY OF THE JUDGMENT DTD. 2/11/2006 OF THIS HON'BLE COURT IN WP(C) NO.25958/2003.**

/TRUE COPY/

P.A.TO JUDGE

KSS

ANTONY DOMINIC,J.

W.P (C) No. 4883 of 2007

Dated this the Ist October, 2007

J U D G M E N T

Exhibit-P3 is an order declining benefit of exemption under the provisions of Kerala Building Tax Act, on the basis petitioner had not produced documents to show that the building was used for the purposes of convent. It is challenging the said order that this writ petition has been filed.

2. It is now revealed from para 3 of the counter affidavit that building was exclusively used for the accommodation of nuns and for other students studying in religious subjects. In view of this, Exhibit-P3 cannot be sustained.

3. Accordingly, Exhibit-P3 will stand quashed and it is declared that the petitioner is entitled to exemption under Section 3 (1) (b) of the Kerala Building Tax Act.

The writ petition is disposed of as above.

(ANTONY DOMINIC, JUDGE)

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K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007